



## GENERAL INSTRUCTIONS

### Filing Reports

Quarterly contribution and wage reports, Form UI-3/40, must be filed by each employer subject to the Illinois Unemployment Insurance Act. The original report must be filed, and the contribution payment made, no later than the last day of the month following the end of the quarter, April 30, July 31, October 31 and January 31. Reports and remittances personally delivered or postmarked after that date will be subject to penalty and/or interest. An employer who paid no wages during a quarter, but has not permanently ceased being an employer, must file a signed report showing "No Wages Paid This Quarter".

Non-profit organizations and local governmental entities which elected to make payments in lieu of contribution must file the contribution and wage report (UI-3/40) quarterly even though contributions are not required.

### Adjustments

Make no adjustments for prior quarters on the current quarter's report. Request the proper form from the Employer Hot Line Section, Revenue Division, 33 South State Street, Chicago, Illinois 60603-2802, or visit the IDES website for forms, at <http://www.ides.illinois.gov/forms>. Phone numbers are listed at the Contact IDES page, <http://www.ides.illinois.gov/SitePages/ContactIDES.aspx>. Reporting errors should be corrected even if the contribution for the quarter remains unchanged.

### Supplemental Report

Should be filed whenever there are underreported and/or omitted wages for a quarter. Please note on the report whether it is a Supplemental or Amended Report.

## LINE ITEM INSTRUCTIONS FOR PREPARATION OF UI-3/40 REPORT

### Line 1. Number of Covered Workers

Enter the total number of covered workers (full and part time) who performed services during or received pay for the payroll period including the 12th of each month of the quarter. Include workers who have earned more than the taxable wage base amount\* in the calendar year and those on vacation or paid sick leave. Exclude workers on strike.

### Line 2. Total Wages Paid

Enter all wages paid in the quarter for covered employment including wages paid to workers who have already received wages in excess of the taxable wage base amount\* during the calendar year. Wages include (a) salaries, commissions and bonuses; tips reported to the employer; separation pay, vacation pay, prizes, sick pay, payments on account of retirement; (b) the reasonable cash value of remuneration paid other than in cash, such as goods, meals and lodging, and (c) any remuneration for services performed within the State which is considered wages under the Federal Unemployment Tax Act.

### Line 3. Less Wages in Excess of the taxable wage base amount\*

Enter wages included on Line 2 in excess of the taxable wage base amount\* for each worker. Do not include excess wages of prior quarters.

**Line 4. Taxable Wages** - Deduct Line 3 from Line 2 and enter the net amount on this line.

### Lines 5A and 5B.

Complete only one, whichever is applicable.

5A - Use this line if total wages are less than \$50,000. Calculate your contribution due by multiplying the taxable wages on Line 4 by your contribution rate. (NOTE: If your contribution rate is 5.5% or higher, calculate your contribution due by multiplying the taxable wages on Line 4 by 5.4%.)

5B - Use this line if total wages are \$50,000 or more. Calculate your contribution due by multiplying the taxable wages on line 4 by your contribution rate.

### Line 6A. Interest

On contributions not paid by the interest due date, add interest at the rate of 2% per month

computed at 12/365 of 2% per day. Payments received more than 30 days after the due date are deemed to have been received on the last day of the month preceding the month in which the payment was received (Exception: For the first thirty days past the due date, interest is computed on a daily basis.)

### Line 6B. Penalty

On reports filed after the penalty date, the penalty is the lesser of \$5 for each \$10,000 or fraction thereof of the total wages or a maximum of \$2,500 for the first month the report is late. The second month the report is late the penalty is the lesser of \$10 for each \$10,000 or fraction thereof of total wages or a maximum of \$5,000. The minimum penalty is \$50.00.

### Line 6C. Previous Underpayment

If payment for any previous underpayment is included with the remittance for this report, enter the amount of the underpayment including interest.

### Line 6D. Previous Overpayment

Credit shown on this line may be deducted from the contribution due this quarter.

### Line 7. Total Payment Due

Enter the sum of Line 5A or 5B plus Lines 6A, 6B and 6C less amount on Line 6D.

### Signature

This report must be signed by owner, partner, officer or authorized agent within the employing enterprise. If signed by any other person, a Power of Attorney must be on file.

### Column 8. Worker's SSA Number

Show complete Social Security Number of each worker.

### Column 9. Name of Workers

Type or print the workers' names.

### Column 10. Total Wages Paid

Enter total wages paid to each worker during the quarter regardless of when services were performed. Total wages include both taxable and non-taxable wages paid in excess of the taxable wage base amount\*.

If you use Continuation Sheets, you may begin listing your workers on the continuation sheets; enter the total number of pages and complete Line 11.

### Page No. 1 of Pages

Enter the total number of pages contained in the report. Continuation sheets should be numbered consecutively beginning with page number 2.

### Mail This Report Along With Your Check To:

Illinois Department of Employment Security  
P.O. Box 19300  
Springfield, Illinois 62794-9300

* Taxable Wage Base Amount	Calendar Year
\$11,000	2006
\$11,500	2007
\$12,000	2008
\$12,300	2009
\$12,520	2010
\$12,740	2011
\$13,560	2012
\$12,900	2013